Form **F-66 (IA-2)** (6-30-2016)

## STATE OF IOWA

2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016

16204700100000 CITY OF ARTHUR BOX 102 ARTHUR, IA 51431

CITY	OF_	ARTHUR	, IOWA

DUE: December 1, 2016

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines. IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

Des Moines, IA 50319 ALL FUNDS Item description Governmental Proprietary Total actual Budget (a) (b) (d) Revenues and Other Financing Sources Taxes levied on property 54,272 54.27 52,036 Less: Uncollected property taxes-levy year 0 54,272 54,272 52,036 Net current property taxes Delinquent property taxes 0 TIF revenues 8,593 8,593 8,967 Other city taxes 18,360 18,360 19,959 Λ Licenses and permits 720 720 700 941 0 941 1,200 Use of money and property Intergovernmental 49,963 458,802 508,765 35,635 24,777 80,901 105,678 106,632 Charges for fees and service Special assessments 320 0 320 9,153 30,816 1,500 Miscellaneous 21,663 Other financing sources 0 21,120 21,120 8,967 179,609 749,585 235,596 Total revenues and other sources 569,976 **Expenditures and Other Financing Uses** Public safety 61,737 61,737 54,201 Public works 61,640 0 61,640 46,400 0 250 Health and social services 250 250 Culture and recreation 19,432 0 19,432 20,566 2.710 0 2.710 250 Community and economic development General government 51,072 0 51,072 34,300 0 Debt service 6,791 6,791 6,790 Capital projects 0 Total governmental activities expenditures 203,632 203,632 162,757 320,380 320,380 73,500 Business type activities 0 **Total ALL expenditures** 203,632 320,380 524,012 236,257 Other financing uses, including transfers out 21,120 21,120 Total ALL expenditures/And other financing uses 224,752 320,380 545,132 245,224 Excess revenues and other sources over (Under) Expenditures/And other financing uses 249 596 204 453 -9 628 -45.143 Beginning fund balance July 1, 2015 292,299 8,939 301,238 222,99 Ending fund balance June 30, 2016 247,156 258,535 505,691 213,363 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds: \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2016 Amount - Omit cents Indebtedness at June 30, 2016 Amount - Omit cents General obligation debt Other long-term debt Revenue debt 86,019 Short-term debt TIF Revenue debt General obligation debt limit 263,811 CERTIFICATION THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one Date Published
Date Posted Printed name of city clerk Area Code Number Extension Telephone Signature of Mayor or other City official (Name and Title) Date signed PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR	R ENDED JUNE 30, 2016		CITY OF ART	HUR		Indicat	GAAP e by entering an X	in the appropriate	NON-C	GAAP = CASH B this sheet ONLY	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
	0 11 4 74750	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	+
1	Section A - TAXES	00.007	0.404	i	0.004			54.070		_	F4.070	1
2	Taxes levied on property  Less: Uncollected property taxes - Levy year	38,367	9,104	ŀ	6,801			54,272			54,272 0	
3 4	Net current property taxes	38,367	9,104	ŀ	6,801	0		54,272		T01	54,272	
5	Delinquent property taxes	30,307	9,104	ŀ	0,001	U		54,272		T01	54,272	
6	Total property tax	38,367	9,104	ŀ	6,801	0		54,272		101	54,272	
7	TIF revenues	38,367	9,104	8,593	6,801	U	(	8,593		T01	8,593	
	Other city taxes		L	8,593				8,593		101	8,593	
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	611						611		T15	611	
10	Parimutuel wager tax	611				<del>                                     </del>		611		C30	0	_
11	Gaming wager tax							0		C30	0	
12	Mobile home tax							0		T19	0	
13	Hotel/motel tax							0		T19	0	
14	Other local option taxes		17.749					17.749		T09	17,749	
15	TOTAL OTHER CITY TAXES	611		0	0	0	(	, -		109	18,360	
	Section B - LICENSES AND PERMITS	720		0	0	U		720		T29	720	
	Section C - USE OF MONEY AND PROPERTY	720						720		129	720	17
18	Interest	241						241		U20	241	
19	Rents and royalties	700						700		U40	700	
20	Other miscellaneous use of money and property	700						700		U20	0	
21	Other miscellaneous use of money and property							0		020	0	
22	TOTAL USE OF MONEY AND PROPERTY	941	0	0	0	0	(	•		)	941	
23	TOTAL USE OF MICHEL AND FROM ERTT	341	U	U <sub>1</sub>	0	ı o		341	(	,	341	23
	   Section D - INTERGOVERNMENTAL											24
24 25	Section D - INTERGOVERNMENTAL											25
	Foderal grants and reimburgements											26
26 27	Federal grants and reimbursements Federal grants		T T	<del></del> 1		<del>                                     </del>		0		B89	0	_
28	Community development block grants					-		0	81,840		81,840	
29	Housing and urban development					+		0	01,840	B50	81,840	
30	Public assistance grants					+		0		B79	0	
31	Payment in lieu of taxes					+		0		B30	0	
32	i ayment in lieu of taxes					+		0	188,481		188,481	
33	Total Federal grants and reimbursements	0	0	0	0	0	(	v	270,321		270,321	
34	Total Federal grants and reinbursements	0	U	o <sub>l</sub>	0	U		o o	210,32		270,321	34
35												35
36												36
37												37
38												38
39												39
40												40
-10	·											1 10

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JU	NE 30, 2016 Cont	tinued	CITY OF AR	THUR			GAAP	Z	NON-C	GAAP = CASH B	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(0)	(6)	(u)	(6)	(1)	(9)	(11)		(1)	41
42												42
43	State shared revenues											43
44	Road use taxes		23,102					23,102		C46	23,102	44
45 46 47											-  -  -	45 46 47
	Other state grants and reimbursements	075	1		1			075		000	075	48
49 50	State grants Iowa Department of Transportation	675						675		C89 C89	675	49 50
51	lowa Department of Transportation  lowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	1,562	371		254	ı		2,187		C89	2,187	54
55	SRF LOAN	.,						0	188,48		188,481	55
56								0	•		0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,237	23,473	0	254	l 0	(	25,964	188,481		214,445	60
61											-	61
62 63	Local grants and reimbursements County contributions	3,421	1		T .	1		3,421			3,421	62 63
64	Library service	3,421						3,421		D89	3,421	64
65	Township contributions	20,578						20,578		D89	20,578	65
66	Fire/EMT service	20,570	'					20,570		D89	20,070	66
67	THO/EINT COLVICE							0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	23,999	0	0	0	0	(	23,999	(	)	23,999	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	26,236	23,473	C	254	0	(	49,963	458,802	2	508,765	71
	Section E - CHARGES FOR FEES AND SERVICE		1		1				00.75	1 404	00.750	72
73	Water							0		A91	38,756	73
74 75	Sewer Electric							0	42,145	A8Ø A92	42,145	74 75
76	Gas							0		A92 A93	0	
77	Parking Parking							0		A93 A6Ø	0	
78	Airport							0		AØ1	0	
79	Landfill/garbage	23,335						23,335		A81	23,335	79
80	Hospital	- /						0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED	) JUNE 30, 2016 Cont	inued	CITY OF ART	HUR			GAAP	x	NON-0	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section E - CHARGES FOR FEES AND SERVICE - Continued		1		1							81
82	Transit							0		A94	0	, 0-
83	Cable TV							0		T15	0	
84	Internet							0		A03	0	
85	Telephone	661						661		A03	661	
86	Housing authority							0		A50	0	,
87	Storm water							0		A80	0	87
88	Other:		1			1					_	88
89	Nursing home					ļ		0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	,
92	Fire service charges							0		A89	0	, 02
93	Ambulance charges							0		A89	0	,
94	Sidewalk street repair charges							0		A44	0	, .
95	Housing and urban renewal charges							0		A5Ø	0	,
96	River port and terminal fees							0		A87	0	,
97	Public scales							0		A89	0	, .
98	Cemetery charges							0		A03	0	
99	Library charges	131						131		A89	131	
100	Park, recreation, and cultural charges							0		A61	0	
101	Animal control charges							0		A89	0	,
102	Other charges - Specify							0			0	
103	COMMUNITY CENTER	650						650			650	103
104	TOTAL CHARGES FOR SERVICE	24,777	0	0	C	0	С	24,777	80,901		105,678	3 104
105		T	1					TT				105
106	Section F - SPECIAL ASSESSMENTS	320						320		U01	320	106
107	Section G - MISCELLANEOUS											107
108	Contributions	500						500		U99	500	
109	Deposits and sales/fuel tax refunds							0	975		975	
110	Sale of property and merchandise							0		U11	0	
111	Fines	159						159		U30	159	
112	Internal service charges							0		NR	0	
113	Other miscellaneous - Specify							0			0	
114	Water Debt Surcharge							0	8,178		8,178	
115	Foodstand	2,060						2,060			2,060	
116	Donations	18,819						18,819			18,819	
117	Memorial	125						125			125	
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	21,663	0	0	C	0	C	21,663	9,153		30,816	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JU	NE 30, 2016 Conti	nued	CITY OF ART	HUR			GAAP	х	NON-	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	113,635	50,326	8,593	7,055	0	0	179,609	548,856		728,465	
122												122
	Section H - OTHER FINANCING SOURCES					1	I	1			1	123
124 125	Proceeds of capital asset sales							0		NR NR	0	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)  Proceeds of anticipatory warrants or other short-term debt							0		A89	0	
127	Regular transfers in and interfund loans							0		Aog	0	
128	Internal TIF loans and transfers in							0	21.120		21.120	
129	miemai nii Toans and Bansiers in							0	21,120		21,120	
130								0			0	
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	21,120		21,120	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	113,635	50,326	8,593	7,055	0	0	179,609	569,976		749,585	
133												133
	Beginning fund balance July 1, 2015	235,544	43,228	13,527				292,299	8,939		301,238	
135		,		1		•	ı	1			•	135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	349,179	93,554	22,120	7,055	0	0	471,908	578,915		1,050,823	136
137	or lines 132 and 134)	349,179	93,334	22,120	7,000	0	U	47 1,900	376,913		1,030,623	137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCA	L YEAR ENDED JUNE	80, 2016	CITY OF ART	THUR			GAAP		X NON-G	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(D)	(C)	(u)	(6)	(1)	(9)	(11)		(1)	1
2	Police department/Crime prevention — Current operation	31,898		1				31,898		E62	31,898	2
3	Purchase of land and equipment	01,000						01,000		G62	01,000	
4	Construction							0		F62	0	_
5	Jail — Current operation							0		E04	0	
6	Purchase of land and equipment							0		G04	0	
7	Construction							0		F04	0	
8	Emergency management — Current operation	422						422		E89	422	
9	Purchase of land and equipment							0		G89	0	
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	
13	Fire department — Current operation	23,288						23,288		E24	23,288	
14	Purchase of land and equipment	,		1				0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	6,129						6,129		E32	6,129	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	
	Other public safety — Current operation							0		E89	0	
28	Purchase of land and equipment							0		G89	0	
29								0			0	
30								0			0	
31								0			0	,
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	
39								0			0	. 00
40	TOTAL PUBLIC SAFETY	61,737	0		0	0	0	61,737			61,737	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 201	6 Continued	CITY OF ART	HUR			GAAP		( NON-	GAAP = CASH B	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(ω)	(2)	(0)	(4)	(3)	(.)	(9)	()	· I	(1)	41
	Roads, bridges, sidewalks — Current operation	1	33,821					33,821		E44	33,821	42
43	Purchase of land and equipment							0		G44	0	
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		5,322					5,322		E44	5,322	48
49	Traffic control safety — Current operation		, ,					0		E44	0	
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,635					2,635		E44	2,635	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	٠.
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		290					290		E81	290	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	19,572						19,572		E81	19,572	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	
70								0			0	
71		1						0			0	
72								0			0	
73								0		L	0	. 0
74								0			0	
75		1						0		-	0	. 0
76		1						0			0	. 0
77		+					1	0		-	0	
78		+					1	0			0	78
79	TOTAL BURLIO WORKS	40	40.000			_		0 0 0 0		-	0 0	79
80	TOTAL PUBLIC WORKS	19,572	42,068		0	0	0	61,640			61,640	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EI	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 Continu						GAAP	Þ	NON-G	AAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES	Λ-7	\'-/	(-)	(-/	\-\\\-\\		(5)	\ /			81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	
93	Construction							0		F32	0	
94	Community mental health — Current operation							0		E32	0	
95	Purchase of land and equipment							0		G32	0	
96	Construction							0		F32	0	
97	Other health and social services — Current operation	250						250		E79	250	
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	
100								0			0	
101								0			0	
102								0			0	
103	TOTAL HEALTH AND SOCIAL SERVICES	250	0		0	0	C	250			250	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	DED JUNE 30, 2016	6 Continued	CITY OF ART	THUR			GAAP		X NON-C	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION	(-)	\'`'/	(-)	\'-/	(-7		(3/			V	121
122	Library services — Current operation	15,044	1,033					16,077		E52	16,077	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,295	60					3,355		E61	3,355	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	18,339	1,093		0	0	(	19,432			19,432	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT		•			•					·	140
141	Community beautification — Current operation							0		E89	0	
142	Purchase of land and equipment							0		G89	0	
143	Economic development — Current operation							0		E89	0	
144	Purchase of land and equipment							0		G89	0	
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	
	Planning and zoning — Current operation							0		E29	0	_
149	Purchase of land and equipment							0		G29	0	
150	Other community and economic development — Current operation	2,710						2,710		E89	2,710	
151	Purchase of land and equipment	_,. 10						0		G89	0	
152	Construction							0		F89	0	
153	TIF Rebates							0		E89	0	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,710	0	0	0	0	(	2,710			2,710	154
155		_,	•			•	·	_,			_,	155
156	1			e expended out of								156
157				ithin the Commun								157
158	1		Developme	ent program's activ	vity "Other"							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	DED JUNE 30, 2016	6 Continued	CITY OF ART	THUR			GAAP		X NON-C	GAAP = CASH B	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	(u)	(5)	(0)	(u)	(0)	(1)	(9)	(11)		(1)	159
160	Mayor, council and city manager — Current operation	1.910	186					2.096		E29	2,096	
161	Purchase of land and equipment	.,						0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	28,151	4,667					32,818		E23	32,818	
163	Purchase of land and equipment	,	·					0		G23	0	163
164	Elections — Current operation	421						421		E89	421	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	175						175		E25	175	
167	Purchase of land and equipment						<u> </u>	0		G25	0	167
168	City hall and general buildings — Current operation	1,388						1,388		E31	1,388	
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	8,552						8,552		E89	8,552	171
172	Other general government — Current operation	5,622						5,622		E89	5,622	172
173	Purchase of land and equipment							0		G89	0	173
174 175								0			0	174
175	TOTAL GENERAL GOVERNMENT	46,219	4.853	0	0	0		51,072			51,072	175 176
		46,219	4,003	U	U	U		51,072			51,072	
177	Section G — DEBT SERVICE				0.704	-		0.704			0 704	177
178	Water Project				6,791			6,791			6,791	178 179
179 180						-		0			- 0	180
181						+		0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6.791	0		6,791			6,791	182
	Section H — REGULAR CAPITAL PROJECTS — Specify	U	U	U	6,791	U	(	0,791			6,791	
183 184	Section H — REGULAR CAPITAL PROJECTS — Specify		1			Г Т		1 0			<u>U</u>	183 184
185						-		0			0	185
186						+		0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0		0				187
188	— TIF CAPITAL PROJECTS — Specify	•	-					-			0	188
189	THE STATE THE SECOND							0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	O	0	(	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	(	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	148,827	48,014	0	6,791	0	(	203,632			203,632	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	-,,	-,,		.,			/			11,00	195
196											ŀ	196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EI	NDED JUNE 30, 201	6 Continued	CITY OF ART	HUR			GAAP	x	NON-0	GAAP = CASH E	BASIS
Line	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols.	Proprietary	Code		Line
No.		(a)	(b)	(c)	(d)	(e)	(f)	(a) through (f)) (g)	(h)		col. (h)) (i)	No.
197	Section I — BUSINESS TYPE ACTIVITIES	(-)	(4)	(4)	(-)	(-/	\''/	(9)			(-)	197
198	Water — Current operation							Γ	40,020	E91	40,020	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								204,520		204,520	
202	Purchase of land and equipment								75,840		75,840	
203	Construction									F80	0	
204	Electric — Current operation									E92	0	_~ .
205	Purchase of land and equipment									G92	0	
206	Construction									F92	0	
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	
211	Purchase of land and equipment									G60	0	
212	Construction									F60	0	
213	Airport — Current operation									E01	0	
214	Purchase of land and equipment									G01	0	
215	Construction									F01	0	
216	Landfill/Garbage — Current operation									E81	0	
217	Purchase of land and equipment									G81	0	
218	Construction									F81	0	
	Hospital — Current operation									E36	0	
220	Purchase of land and equipment									G36	0	
221	Construction									F36	0	
222	Transit — Current operation									E94	0	
223	Purchase of land and equipment									G94	0	
224	Construction									F94	0	
225	Cable TV, telephone, Internet — Current operation									E03	0	
226	Purchase of land and equipment									G03	0	
	Housing authority — Current operation							L		E50	0	
228	Purchase of land and equipment									G50	0	
229	Construction							L		F50	0	
230	Storm water — Current operation							Ĺ		E80	0	
231	Purchase of land and equipment							Ĺ		G80	0	
232	Construction							L		F80	0	
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	NDED JUNE 30, 2010	6 Continued	CITY OF ART	HUR			GAAP	x	NON-G	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.							_				237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241								_				241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify							-				245
246											0	246
247											0	247
248											0	240
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								320,380		320,380	
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	148,827	48,014	0	6,791	0	(	203,632	320,380		524,012	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS											
254	OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out			21,120				21,120			21,120	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	21,120	0	0	(	21,120	0		21,120	258
	TOTAL EXPENDITURES AND OTHER FINANCING USES											
259	(Sum of lines 253 and 258)	148,827	48,014	21,120	6,791	0	(	224,752	320,380		545,132	259
260				•								260
261	Ending fund balance June 30, 2016:											261
262	Governmental:	1										262
263	Nonspendable							٥	Ī			263
264	Restricted	24,674	43,155	1,000				68,829	•		68,829	
265	Committed	90,235		1,000	264			92,884	•		92,884	
266	Assigned	80,000			204			80,000	ŀ		80,000	
267	Unassigned	5.443				1		5,443	•		5,443	
268	Total Governmental	200,352		1,000	264	0	(		•		247,156	
269	Proprietary		. 2,0 .0	.,000					258,535		258,535	
270	Total ending fund balance June 30, 2016	200,352	45,540	1,000	264	0	(	247,156	258,535		505,691	
	TOTAL DECLUDENTATION (O (1" OFO (OTO)	349,179		22,120	7,055	0	(		578,915		1,050,823	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	349.179	JI 93,5541	22.120	(.055	O.	ι	)I 4/1,908I	5/8,9151		1,050,823	N 2/I

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF ARTHUR Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.									
	Purpose	Amount paid to other local governments						Purpose	Amount paid	
		MØ5 \$							to State	
		M32 M44						All other	L89 \$	
		M94 M52								
	Police protection	M62 39,292								
	Sewerage	M81								
Part IV	All otherSALARIES AND W	M89 \$ /AGES								
1	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
									Amount - Omit cents	
	Total salaries a	nd wages paid					ZØØ \$	34	,031	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
. Long-term debt	Debt	Debt during the f	iscal year		Debt Outstanding			JUNE 30, 2016		
Purpose	outstanding JULY 1, 2015	Issued	Retired	General obligation	TIF revenue		Revenue	Other	Interest paid this year	
	(a) 19U	(b) 29U	(c)	(d) 49U	(e) 49U	49U	(f)		(h)	
. Water utility	\$ 19U	\$ 29U	\$ 39U	\$ 49U	\$ 49U	\$ 49U	86,019	\$ 49U	\$ 4,165 189	
. Sewer utility	19U	29U	39U 4	49U	49U	49U			192	
. Electric utility	19U	29U	39U .	49U	49U	49U			193	
. Gas utility	19U	29U		49U		49U			194	
. Transit-bus				+30						
. Industrial Revenue		24T	34T			44T			189	
. Mortgage revenue		24T	34T			44T			189	
. TIF revenue	19U	29U		49U		49U			189	
Other-Specify	19U	29U		49U		49U			189	
0.	19U	29U	39U .	49U	49U	49U		49U	189	
1.	19U	29U	39U	49U	49U	49U		49U	189	
2.	19U	29U	39U	49U	49U	49U		49U	189	
3.	19U	29U	39U .	49U	49U	49U		49U	189	
	19U	29U	39U .	49U	49U	49U		49U	189	
4. otal long-term							22.212		4.405	
lebt 3. Short-term debt	0	0	0	0	0	Amo	86,019 ount - Omit cen	olts	4,165	
Outstanding as of JULY 1, 2015 \$										
	Outstanding as of	JUNE 30, 2016		64V \$						
Part VI Asse		FOR GENERAL OBL			Amount - Omit cents			3		
Part VII		ctual valuation Janua STMENT ASSETS AS C		\$	5,276	6,225		x .05 = \$	263,811	
		Bond and	Bond construction	Amount - Omit cer			Total	1		
Type of asset		interest funds (a)	funds (b)	funds (c)	funds (d)		(e)			
Cash and investments - Include ash on hand, CD's, time,										
hecking and savings deposits, ederal securities, Federal agency										
ecurities, State and local povernment securities, and all										
other securities. Exclude value of eal property.		WØ1 W31			W61					
REMARKS		\$ 164,536	\$		341	,155	505,691 V98			
KEMARKS				IVS	<del>1</del> 8					